

LEGAL ANALYSIS SYSTEMS

EXHIBIT A

Review, work on plan documents/rulings (32.70 Hours; \$22,520.00)

<u>Professionals</u>		<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson		21.50	\$800	17,200.00
Relles		11.20	\$475	5,320.00

<u>Trans</u>	<u>Empl</u>	<u>Bill</u>	<u>Billing</u>	<u>Full Narrative</u>
<u>Date</u>	<u>Name</u>	<u>Rate</u>	<u>Hours</u>	
10/08/10	Peterson	800	1.1	Review court order and attachment re: trusts' data
10/12/10	Peterson	800	0.5	Telephone Relles re: Oct 21 hearing on anonymity procedures
10/12/10	Relles	475	0.5	Telephone Peterson re: Oct 21 hearing on anonymity procedures
10/15/10	Relles	475	2.3	Read correspondence on data privacy proposals
10/16/10	Peterson	800	1.2	Review submissions to court re: anonymity issues
10/16/10	Peterson	800	0.4	Telephone Relles re: testimony for court hearing
10/16/10	Relles	475	2.8	Work on testimony for court hearing
10/16/10	Relles	475	0.4	Telephone Peterson re: testimony for court hearing
10/17/10	Relles	475	2.5	Work on testimony for court hearing
10/18/10	Peterson	800	0.6	Review Relles's slides for possible testimony at anonymity hearing
10/19/10	Relles	475	0.8	Review email discussion on role of third-party neutral
11/05/10	Peterson	800	1.2	Review Betz decision about expert testimony in friction product cases
11/07/10	Peterson	800	1.4	Review Court's order re: 2004 motion and confidentiality agreement
11/08/10	Peterson	800	2.7	Review proposed Trust Agreement and TDP documents
11/13/10	Peterson	800	1.1	Review historic settlement data to develop matrix values for TDP

11/13/10	Relles	475	0.9	Work on developing TDP parameters
11/22/10	Peterson	800	0.5	Review emails about hearing on discovery issues
11/24/10	Peterson	800	3.2	Review transcript of 11/23 hearing
11/24/10	Peterson	800	0.6	Telephone Relles re: researching foreign claims and subsidiaries (2 calls)
11/24/10	Relles	475	0.4	Research foreign claims / subsidiaries
11/24/10	Relles	475	0.6	Telephone Peterson re: researching foreign claims and subsidiaries (2 calls)
12/09/10	Peterson	800	2.6	Review MLC Trust Agreement and TDP
12/11/10	Peterson	800	2.1	Review transcript of 2004 hearing
03-27-11	Petersen	800	2.3	Review current TDP and trust agreement

Total Task Code (a) 32.70

Confer with Committee, Professionals (28.40 Hours; \$ 17,682.50)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson	12.90	\$800	10,320.00
Relles	15.50	\$475	7,362.50

<u>Trans Date</u>	<u>Empl Name</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
10/01/10	Peterson	800	1.0	Conference call with Inselbuch, Swett re: data and forecasts
10/01/10	Relles	475	1.0	Conference call with Peterson, Inselbuch, and Swett re: findings from law firm
10/05/10	Peterson	800	0.4	Telephone Inselbuch re: liability estimates
10/05/10	Peterson	800	0.3	Send email to Inselbuch re: liability estimation
10/06/10	Peterson	800	0.2	Review Inselbuch email on locomotive exposure claims

10/15/10	Relles	475	0.4	Telephone Wehner re: possible testimony
10/18/10	Peterson	800	0.7	Conference call with Swett, Relles, and Wehner re: court hearing testimony
10/18/10	Relles	475	0.7	Conference call with Swett, Peterson, and Wehner re: court hearing testimony
10/19/10	Relles	475	0.2	Telephone Wehner re: role of third-party neutral
10/19/10	Relles	475	0.2	Email Swett re: role of third-party neutral
10/19/10	Relles	475	0.5	Telephone Swett re: possible attendance at court hearing
10/20/10	Relles	475	0.6	Telephone Swett re: anonymity protocol
10/21/10	Relles	475	0.3	Telephone Swett re: Bates matching proposal
10/25/10	Relles	475	1.0	Summarize information about locomotive cases for Inselbuch
11/05/10	Relles	475	0.9	Build files to respond to Sackett query
11/05/10	Relles	475	0.6	Develop and send summary tables for Sackett
11/24/10	Peterson	800	0.2	Telephone Swett re: foreign claims
11/24/10	Peterson	800	1.9	Draft memo to Swett re: foreign claims and attach materials re: same subject
12/08/10	Relles	475	0.3	Telephone Swett re: augmenting MLC data with additional settlement information
12/13/10	Peterson	800	1.3	Memo to committee re: settlements of prepetition claims
12/13/10	Peterson	800	0.6	Telephone committee member re: settlements of prepetition claims
12/20/10	Relles	475	0.2	Telephone Swett re: missing settlements in the MLC database
12/20/10	Relles	475	0.8	Produce spreadsheet for Swett on missing settlements in the MLC database
12/21/10	Relles	475	1.0	Produce spreadsheet for Swett on missing settlements in the MLC database
12/29/10	Relles	475	0.3	Email correspondence with Swett, and research contents of MLC's secure data room
02/08/11	Peterson	800	0.2	Emails to Swett and Relles re: Committee call
02/10/11	Peterson	800	0.3	Telephone Relles re: tables for Committee meeting

02/10/11	Peterson	800	0.9	Conference call with Committee on TDP values and preparation
02/10/11	Relles	475	2	Develop order statistics handout for Committee meeting
02/10/11	Relles	475	0.8	Develop liability estimates for Committee meeting
02/10/11	Relles	475	0.3	Telephone Peterson re: tables for Committee meeting
02/14/11	Relles	475	1.3	Summarize settlement information for Committee discussion
02/15/11	Peterson	800	2.2	Draft and send memo to McMillan on separate TDP values by occupation
02/17/11	Relles	475	0.7	Email McMillan re: collars
02/18/11	Relles	475	1	Email McMillan re: Kazan's question about population sizes
02/19/11	Peterson	800	1.4	Review TDP value analyses and emails re: Committee meeting
02/22/11	Peterson	800	0.4	Telephone Relles re: analyses for Committee call
02/22/11	Relles	475	0.4	Telephone Peterson re: analyses for Committee call
02/23/11	Peterson	800	0.9	Committee conference call and preparation

Total Task Code (b) 28.40

Analyses of Claims Database (96.20 Hours; \$ 55,055.00)

<u>Professionals</u>		<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson		28.80	\$800	23,040.00
Relles		67.40	\$475	32,015.00

<u>Trans Date</u>	<u>Empl Name</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
10/06/10	Peterson	800	0.2	Telephone Relles re: locomotive exposure claims
10/06/10	Relles	475	0.2	Telephone Peterson re: locomotive exposure claims
10/15/10	Relles	475	1.2	Review MLC data for information related to privacy proposal

10/19/10	Peterson	800	0.3	Telephone Relles about proposed data matching process
10/19/10	Relles	475	0.3	Telephone Peterson about proposed data matching process
10/21/10	Relles	475	0.6	Review and summarize contents of cdroms sent during September and October
10/25/10	Peterson	800	0.3	Telephone Relles re: locomotive exposures
10/25/10	Peterson	800	0.2	Review data on locomotive exposure claims
10/25/10	Relles	475	0.3	Telephone Peterson re: locomotive exposures
10/25/10	Relles	475	0.8	Investigate methods for elimination of duplicates
10/26/10	Relles	475	2.6	Review contents of latest cdroms
10/27/10	Relles	475	1.0	Update analysis datasets
10/28/10	Relles	475	1.0	Perform analyses of liabilities
11/02/10	Peterson	800	0.4	Review data for subsidiaries, locomotive claims
11/04/10	Relles	475	1.1	Develop list of Mesothelioma claims
11/05/10	Peterson	800	0.1	Review data table on disease, status and related emails
11/24/10	Relles	475	3.6	Update analysis databases
12/02/10	Relles	475	1.5	Merge dates of exposure and social security numbers to database
12/02/10	Relles	475	3.0	Identify duplicates in the database
12/04/10	Relles	475	1.7	Update database with duplicate record flags
12/04/10	Relles	475	2.5	Analyze effects of alternative duplicate record algorithms
12/08/10	Peterson	800	3.7	Analyses of verdicts in friction product cases; review summaries of tried cases
12/09/10	Peterson	800	1.8	Review data and analyses of claims values for report
12/10/10	Relles	475	1.0	Develop claimant characteristics for duplicate claims
12/11/10	Peterson	800	2.3	Review statuses of claims, issues of duplicates
12/12/10	Relles	475	2.7	Update payment rates and payment amounts analyses
12/13/10	Peterson	800	1.3	Review data on filings and settlements before bankruptcy
12/14/10	Peterson	800	0.8	Telephone Relles re: payment rates and

12/14/10	Relles	475	0.8	payment amounts analyses Telephone Peterson re: payment rates and payment amounts analyses
12/16/10	Peterson	800	0.4	Telephone Relles re: significance of missing closed claims
12/16/10	Relles	475	0.4	Telephone Peterson re: significance of missing closed claims
12/17/10	Peterson	800	1.1	Telephone Relles re: review analysis of payment amounts
12/17/10	Relles	475	4.9	Analyze determinants of high and low payment amounts
12/17/10	Relles	475	1.1	Telephone Peterson re: review analysis of payment amounts
12/18/10	Peterson	800	1.7	Review settlement values and univariate summaries of same
12/18/10	Relles	475	0.8	Examine geographic patterns in the MLC data
12/20/10	Peterson	800	0.7	Review settled claims reported as unpaid in MLC data
12/21/10	Relles	475	3.5	Eliminate duplicates, run analyses with alternative duplicates elimination logic
12/21/10	Relles	475	1.2	Build summary tables with alternative duplicates elimination rules
12/21/10	Relles	475	0.7	Examine the effects of trial date scheduling on payment levels
12/22/10	Peterson	800	1.8	Analyses of trial-set claims
12/22/10	Relles	475	2.3	Update databases
12/22/10	Relles	475	2.0	Rerun projections, summarize output
12/27/10	Relles	475	0.7	Review defense costs database for additional information about defense costs
12/29/10	Relles	475	1.0	Reorganize data files to account for duplicates
12/29/10	Relles	475	1.6	Determine state by state differences in settled vs. pending claims
12/30/10	Relles	475	1.1	Process updated claims information from MLC
12/30/10	Relles	475	1.4	Search for indirect claims, summarize findings
12/31/10	Relles	475	2.3	Perform additional searches for indirect claims; summarize findings
01/04/11	Peterson	800	1.7	Review data on settlement patterns
01/04/11	Peterson	800	0.4	Email correspondence with Kraus re: J. Davidson TX ruling on friction product law suits
01/04/11	Relles	475	1.4	Investigate group settlement effects on

				average settlement values
01/04/11	Relles	475	1.6	Update files on indirect claims
01/05/11	Peterson	800	0.3	Telephone Baron re: TX friction product cases
01/05/11	Peterson	800	2.6	Examine data on settlement processes and effects on values
01/05/11	Relles	475	2.5	Estimate effects of group settlements on average payments
01/06/11	Peterson	800	1.7	Analyses of settlement values
01/06/11	Relles	475	5.4	Draft tables and a narrative summarizing results of the analysis to date
01/07/11	Peterson	800	0.4	Telephone Relles re: discuss analysis of bar date data
01/07/11	Peterson	800	3.3	Examine data on settlement processes and effects on values
01/07/11	Peterson	800	1.3	Review data on bar date claims
01/07/11	Relles	475	2.8	Perform additional analyses for Peterson report
01/07/11	Relles	475	2.4	Review pending claims from bar date, compare with pending claims from MLC database
01/07/11	Relles	475	0.4	Telephone Peterson re: discuss analysis of bar date data

Total Task Code (c) 96.20

Estimate Debtor's Liability (89.60 Hours; \$ 66,870.00)

<u>Professionals</u>		<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson		74.80	\$800	59,840.00
Relles		14.80	\$475	7,030.00

<u>Trans Date</u>	<u>Empl Name</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
12/07/10	Peterson	800	3.2	Work on forecast and quantitative analyses for report
12/12/10	Peterson	800	2.9	Consider alternative forecast analyses for report
12/14/10	Peterson	800	2.9	Review analyses of resolutions and impact on forecasting process
12/14/10	Relles	475	2.6	Analyze trends in payment levels over time
12/15/10	Peterson	800	3.7	Work alternative forecasts of asbestos

				liabilities and research regarding assumptions for alternatives
12/15/10	Peterson	800	1.6	Analyses of proposed TDP claim values
12/15/10	Relles	475	2.9	Perform additional analyses of trends in payment levels over time
12/16/10	Peterson	800	0.7	Telephone Relles trends in payments
12/16/10	Relles	475	0.7	Telephone Peterson trends in payments
12/20/10	Peterson	800	4.6	Review prior report discussions of forecasting methods and selection of forecast parameters
12/21/10	Peterson	800	2.3	Review alternative forecast parameters
12/21/10	Relles	475	2.5	Rerun projections with alternative duplicates elimination rules
12/22/10	Peterson	800	0.7	Telephone Relles re: discuss analysis and projection results
12/22/10	Peterson	800	1.6	Review analyses of MLC data and forecasts
12/22/10	Relles	475	1.9	Analyze trends in filings and settlement values
12/22/10	Relles	475	0.7	Telephone Peterson re: discuss analysis and projection results
12/23/10	Peterson	800	8.9	Draft estimation report; review quantitative analyses and effects on forecasts
12/27/10	Peterson	800	0.4	Telephone Relles re: trends in defense and indemnity costs
12/27/10	Peterson	800	0.4	Telephone Relles re: trends in state by state counts
12/27/10	Peterson	800	6.6	Consider analyses and how report conclusions and discussion are impacted by state issues, trends and explanations for trends
12/27/10	Relles	475	0.4	Telephone Peterson re: trends in defense and indemnity costs
12/27/10	Relles	475	0.4	Telephone Peterson re: trends in state by state counts
12/29/10	Peterson	800	0.3	Telephone Relles re: discuss current estimates of liability
12/29/10	Relles	475	0.8	Research current estimates of liability
12/29/10	Relles	475	0.3	Telephone Peterson re: discuss current estimates of liability
12/30/10	Peterson	800	0.4	Telephone Relles re: alternative forecasts
12/30/10	Peterson	800	1.7	Review range of forecasts
12/30/10	Peterson	800	6.8	Address report discussion of sources of liability and continue writing
12/30/10	Relles	475	0.4	Telephone Peterson re: alternative forecasts
01/04/11	Peterson	800	2.4	Review draft report

01/05/11	Peterson	800	2.2	Work on liability report and analyses
01/06/11	Peterson	800	3.8	Work on liability report and analyses
01/07/11	Peterson	800	2.1	Work on liability report and analyses
01/07/11	Peterson	800	1.6	Review history of auto friction product trials
01/08/11	Peterson	800	3.4	Work on liability report
01/08/11	Relles	475	1.2	Review Peterson draft report
01/13/11	Peterson	800	4.1	Review and draft liability report
01/14/11	Peterson	800	3.9	Review and draft liability report
01/14/11	Peterson	800	1.6	Plan work on analyses and drafting

Total Task Code (d) 89.60

Research on Claims and Settlements (19.20 Hours; \$12,760.00)

<u>Professionals</u>		<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson		11.20	\$800	8,960.00
Relles		8.00	\$475	3,800.00

<u>Trans</u>	<u>Empl</u>	<u>Bill</u>	<u>Billing</u>	
<u>Date</u>	<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Full Narrative</u>
12/04/10	Peterson	800	2.6	Review additional decisions about Mesothelioma epidemiology
12/04/10	Peterson	800	2.9	Review verdicts in friction product trials
12/08/10	Peterson	800	0.3	Telephone Relles re: augmenting MLC data with additional settlement information
12/08/10	Peterson	800	2.9	Investigate changes in settlement values during 2000s
12/08/10	Relles	475	2.0	Review additional settlement information provided by plaintiffs' firms
12/08/10	Relles	475	0.3	Telephone Peterson re: augmenting MLC data with additional settlement information
12/10/10	Peterson	800	2.5	Review law firm settlement information
12/10/10	Relles	475	2.7	Integrate additional law firm cases into analysis of payment rates
12/11/10	Relles	475	3.0	Integrate additional law firm cases into analysis of payment rates

Total Task Code (e) 19.20

Research, obtain other data (3.20 Hours; \$2,560.00)

<u>Professionals</u>		<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson		3.20	\$800	2,560.00
<u>Trans Date</u>	<u>Empl Name</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
12/02/10	Peterson	800	3.2	Review Texas MDL decision re: Mesothelioma epidemiology for friction exposures; review epidemiological research

Total Task Code (f) 3.20

Other Experts, Evaluate, Confer (27.70 Hours; \$ 21,737.50)

<u>Professionals</u>		<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson		26.40	\$800	21,120.00
Relles		1.30	\$475	617.50
<u>Trans Date</u>	<u>Empl Name</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
10/01/10	Peterson	800	1.2	Review Bates White arguments on liabilities
10/01/10	Peterson	800	1.0	Review responses to Bates White arguments on asbestos liabilities
11/01/10	Peterson	800	0.3	Correspondence with Dr. Sweeney re: confidentiality of data
12/01/10	Peterson	800	1.6	Review Rabinovitz reports
12/01/10	Peterson	800	4.3	Review Bates' submissions and related motions
12/16/10	Peterson	800	0.2	Telephone Relles about Bates's study of Mesothelioma claims
12/16/10	Peterson	800	3.3	Review case file from Bates's sample
12/16/10	Relles	475	0.2	Telephone Peterson about Bates's study of Mesothelioma claims
12/21/10	Peterson	800	5.7	Review claims in Bates's sample
12/27/10	Relles	475	0.6	Review HR&A for defense cost information
12/31/10	Peterson	800	3.1	Review Rabinovitz forecasts and consider relevance to our estimation report

01/03/11	Peterson	800	2.6	Review Rabinovitz reports
01/05/11	Peterson	800	0.5	Telephone Relles and Brockman re: status
01/05/11	Relles	475	0.5	Telephone Peterson and Brockman re: status
01/13/11	Peterson	800	2.6	Draft criticism of "whole value" approach to estimation
Total Task Code (h)		27.70		

Report Preparation (38.70 Hours; \$ 29,725.00)

<u>Professionals</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson	34.90	\$800	27,920.00
Relles	3.80	\$475	1,805.00

<u>Trans Date</u>	<u>Empl Name</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
12/19/10	Peterson	800	3.6	Work on draft of estimation report
12/22/10	Peterson	800	6.3	Outline and draft estimation report
12/23/10	Peterson	800	0.5	Telephone Relles re: additional analyses for the report
12/23/10	Relles	475	0.5	Telephone Peterson re: additional analyses for the report
12/23/10	Relles	475	1.9	Develop additional analyses for the report
12/24/10	Peterson	800	3.7	Continue drafting estimation report
12/26/10	Peterson	800	7.3	Review current draft of estimation report, revise and continue writing
12/28/10	Peterson	800	4.1	Review and continue writing of estimation report
12/29/10	Peterson	800	2.8	Continue writing report
12/30/10	Peterson	800	0.5	Telephone Relles re: claims against various GM defendants
12/30/10	Peterson	800	1.2	Review data on defendants
12/30/10	Relles	475	0.5	Telephone Peterson re: claims against various GM defendants
12/31/10	Peterson	800	0.9	Telephone Relles re: claims against various GM defendants
12/31/10	Peterson	800	1.7	Review data on defendants
12/31/10	Peterson	800	2.3	Review and revise portions of estimation report
12/31/10	Relles	475	0.9	Telephone Peterson re: claims against various GM defendants

Total Task Code (m) 38.70

Claims Resolution Procedures (18.30 Hours; \$ 12,527.50)

<u>Professionals</u>		<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peterson		11.80	\$800	9,440.00
Relles		6.50	\$475	3,087.00

<u>Trans</u>	<u>Empl</u>	<u>Bill</u>	<u>Billing</u>	<u>Full Narrative</u>
<u>Date</u>	<u>Name</u>	<u>Rate</u>	<u>Hours</u>	
02/03/11	Peterson	800	2	Review trust agreement
02/03/11	Peterson	800	0.5	Analyze settlement statistics to use in setting TDP values
02/10/11	Peterson	800	2.2	Review settlement order statistics and liability forecasts to assist in developing TDP values
02/12/11	Peterson	800	0.5	Telephone Relles re: separating TDP values by types of occupations
02/12/11	Relles	475	0.5	Telephone Peterson re: separating TDP values by types of occupations
02/15/11	Peterson	800	0.4	Telephone Relles re: settlement order statistics by occupation; review results
02/15/11	Relles	475	2.8	Investigate effect of occupation on payments for TDP discussions
02/15/11	Relles	475	0.4	Telephone Peterson re: settlement order statistics by occupation; review results
02/21/11	Peterson	800	0.6	Telephone Relles re: changes to proposed TDP values (0.3), review suggested changes (0.3)
02/21/11	Relles	475	0.3	Telephone Peterson re: changes to proposed TDP values
02/22/11	Peterson	800	1.3	Review revised TDP
02/22/11	Peterson	800	1	Review revised and redlined Trust agreement
02/22/11	Peterson	800	0.8	Review analyses of occupations
02/22/11	Peterson	800	0.4	Review correspondence re: trends in Texas Mesothelioma settlements
02/23/11	Peterson	800	0.8	Review and modify memo
02/23/11	Peterson	800	0.6	telephone Relles (2 calls) re: discuss memo
02/23/11	Relles	475	1.9	Prepare memo on occupation effects for conference call
02/23/11	Relles	475	0.6	Telephone Peterson (2 calls) re: discuss memo
02/24/11	Peterson	800	0.7	Review revised TDP values and memo and make further changes in memo

Total Task Code (g) 18.30

Other Charges:

N/A